



Course E-Syllabus

1	Course title	Accounting Theory		
2	Course number	1602722		
3	Credit hours	3		
3	Contact hours (theory, practical)	48 Theory		
4	Prerequisites/corequisites	1602201		
5	Program title	MBA & Master of Accounting		
6	Program code	1602722 Financial Accounting Theory		
7	Awarding institution	The university of Jordan		
8	School	Business School		
9	Department	Accounting		
10	Level of course	Year 2		
11	Year of study and semester (s)	2022-2023First Semester		
12	Final Qualification	MBA & Ma		
13	Other department (s) involved in teaching the course			
14	Language of Instruction	English		
15	Teaching methodology	⊠Blended√ Online		
16	Electronic platform(s)	$\sqrt{\text{Moodle}} \sqrt{\text{Microsoft Teams}} \boxtimes \text{Skype} \square \text{Zoom}$ $\square \text{Others}$		
17	Date of production/revision			

18 Course Coordinator:

Name:Prof. Mahmoud Al-khalaileh Office number:4/05 Phone number: Email: m.khalaileh@ju.edu.jo

19 Other instructors:

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20 Course Description:

Course description: The primary objective of this coarse is to enable students to gain an in-depth knowledge & understanding of basic concepts, principles & assumptions that underlines the financial reporting process, including various recognition & reporting issues as well as current accounting rules & practices. To enhance student skills on how to deal with emerging & unique accounting problem, key recognition & reporting issues along with other accounting and financial reporting issues and their alternative treatments will be examined on light of the conceptual framework of accounting.

21 Course aims and outcomes:

A- Aims:

- After this course the students should be able to
- 1- Underline the use of theory in social sciences, and particularly in accounting
- 2- Identify the accounting conceptual framework, and its effects on accounting principles and standards.
- **3-** Clarify the main accounting assumptions and principles and their implications in financial reporting.

B- Intended Learning Outcomes (ILOs):

Upon successful completion of this course, students will be able to:

(A). Knowledge and Understanding:

Students are expected to:

- 1- Understand research and theories on the use of accounting information
- 2- Differentiate between financial capital maintenance and physical capital maintenance as the main two primary concepts of capital maintenance to measure business income.
- 3- Clarify the concept of (1) materiality and its related implication. The concept of (2) earnings management is also identified.
- 4- Demonstrate the income statement, statement of financial position and the cash flow statement as of primary importance in the endeavor of the primary purpose of financial reporting. Emphasizing usefulnesses and limitations for each statement.

	SLO								
SLOs	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SLOs of the									
course									
1	*				*		*	*	*
2		*	*	*					
3	*		*	*				*	*
4			*	*	*	*	*		
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22. Topic	2. Topic Outline and Schedule:						
Week	Lecture	Торіс	Teaching Methods*/platform	Evaluation Methods**	References		
	1.1	INTRODUCTION: The development of Accounting	Synchronous lecturing Microsoft Teems	Exams	Schroeder, R. G, 2014		
		theory. The use of theory		Quizzes Homeworks			
	1.2	The development of Accounting	Synchronous lecturing Microsoft Teems	Exams Quizzes Homeworks	Schroeder, R. G, 2014		

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		theory. The use of			
-		theory			
		CONCEPTUAL FRAMEWORK- The	Synchronous lecturing Microsoft Teems		Schroeder, R. G, 2014
	1.3	accounting		Exams	
		conceptual		Quizzes	
		framework		Homeworks	
		CONCEPTUAL	Aynchronous lecturing		Schroeder, R. G,
		FRAMEWORK- The	, , , , , , , , , , , , , , , , , , , ,		2014
	1.4	accounting	E-learning	Exams	
	1.7	-			
		conceptual framework		Quizzes	
-		-		Homeworks	
	1.5	Review			
		CONCEPTUAL	Aynchronous lecturing		Schroeder, R. G,
		FRAMEWORK- The	E-learning		2014
	2.1	main accounting			
	2.1	assumptions and		Exams	
		principles and		Quizzes	
		their implications		Homeworks	
		CONCEPTUAL			Schroeder, R. G,
		FRAMEWORK- The			2014
		main accounting			
	2.2	assumptions and		Exams	
		principles and		Quizzes	
		their implications		Homeworks	
		CONCEPTUAL			Schroeder, R. G,
		FRAMEWORK-			2014
		Understand			
	2.3	research and			
	2.5	theories on the use		Exams	
		of accounting		Quizzes	
		information		Homeworks	
		CONCEPTUAL			Schroeder, R. G,
					2014
		FRAMEWORK-			2011
	2.4	Understand			
	2.4	research and		Exams	
		theories on the use		Quizzes	
		of accounting		Homeworks	
		information	Synchronous lecturing		
	2.5	Review	Microsoft Teems		
		INCOME CONCEPT	Synchronous lecturing		Schroeder, R. G,
		Financial capital	Microsoft Teems		2014
	2.1	maintenance			
	3.1			Exams	
		andphysical		Quizzes	
		capital		-	
		maintenance	Symphesis 1	Homeworks	Sebreeder D.C
		INCOME CONCEPT	Synchronous lecturing Microsoft Teems		Schroeder, R. G, 2014
	3.2	Financial capital		Exams	2017
	3.2	maintenance		Quizzes	
		andphysical		Homeworks	
		unupnysicai	1	TIOHIC WOLKS	

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		capital			
-		maintenance			
		INCOME CONCEPT	Aynchronous lecturing		Schroeder, R. G,
		F 's a statistical	F1 ·		2014
		Financial capital	E-learning		
	3.3	maintenance			
		andphysical		Exams	
		capital		Quizzes	
		maintenance		Homeworks	
		INCOME CONCEPT	Aynchronous lecturing		Schroeder, R. G,
			E-learning		2014
		Financial capital			
	3.4	maintenance			
		andphysical		Exams	
		capital		Quizzes	
		maintenance		Homeworks	
	3.5	Exam1			Schroeder, R. G,
	5.5				2014
		Materiality,			Schroeder, R. G,
		earnings			2014
	4.1	management and		Exams	
		quality of		Quizzes	
		earnings.		Homeworks	
		Materiality,			Schroeder, R. G,
		earnings			2014
	4.2	management and		Exams	
	4.2	quality of		Quizzes	
				Homeworks	
-		earnings.		TIOINEWOIKS	Oshrasdan D. O
		Materiality,			Schroeder, R. G, 2014
		earnings		Exams	2014
	4.3	management and			
		quality of		Quizzes	
		earnings.		Homeworks	
		Materiality,			Schroeder, R. G,
		earnings			2014
	4.4	management and		Exams	
		quality of		Quizzes	
		earnings.		Homeworks	
-	4.5	Review			
-	4.5		Complementary la storige a		Viene et el
		FINANCIAL	Synchronous lecturing Microsoft Teems		Kieso, et al., 2018
		STATEMENT- The	Microsoft Teenis	_	2010
	5.1	Income		Exams	
		Statement		Quizzes	
				Homeworks	
		FINANCIAL	Synchronous lecturing		Kieso, et al.,
		STATEMENT- The	Microsoft Teems		2018
	5.2	Income		Exams	
		Statement		Quizzes	
				Homeworks	
		FINANCIAL	Synchronous lecturing		Kieso, et al.,
		STATEMENT- The	Microsoft Teems		2018
	5.3	statement of		Exams	
	5.5			Quizzes	
		financial position		-	
				Homeworks	

		FINANCIAL STATEMENT- The	Aynchronous lecturing		Kieso, et al., 2018
	5.4	statement of	E-learning	Exams	
	5.4			Quizzes	
		financial position		Homeworks	
-		Review	Aynchronous lecturing		
	5.5		E-learning	Exams	
	5.5			Quizzes	
-				Homeworks	Kieso, et al.,
		FINANCIAL		E	2018
	6.1	STATEMENT- The		Exams	2010
		statement of Cash		Quizzes	
-		flows		Homeworks	
		FINANCIAL			Kieso, et al.,
	6.2	STATEMENT- The		Exams	2018
	0.2	statement of Cash		Quizzes	
		flows		Homeworks	
		EPS Basic	Synchronous lecturing	Exams	Kieso, et al.,
	6.3		Microsoft Teems	Quizzes	2018
				Homeworks	
F		EPS Diluted	Synchronous lecturing	Exams	Kieso, et al.,
	6,4		Microsoft Teems	Quizzes	2018
	-,.			Homeworks	
		Review	Synchronous lecturing	Exams	
	6.5	ite view	Microsoft Teems		
	0.5			Quizzes	
-		Special topics in	Aynchronous lecturing	Homeworks	Kinne et el
		accounting- Long-	Aynehronous lecturing	Exams	Kieso, et al., 2018
	7.1	term Constructions-	E-learning	Quizzes	2010
		% of completion	E fourning	Homeworks	
		Special topics in	Aynchronous lecturing		Kieso, et al.,
	7.2	accounting- Long-	E-learning	Exams	2018
	1.2	term Constructions-		Quizzes	
-		% of completion	~	Homeworks	
		Special topics in	Synchronous lecturing	Exams	Kieso, et al.,
	7.3	accounting- Long- term Constructions-	Microsoft Teems	Quizzes	2018
		Cost Recovery		Homeworks	
F		Special topics in	Synchronous lecturing	Exams	СМА
	7.4	accounting-	Microsoft Teems	Quizzes	
	<i>,</i> .т	Installment Sales		Homeworks	
				TOTIC WOLKS	
-		Fyam 2	Synchronous lecturing	Evons	Kipso pt al
-	75	Exam 2	Synchronous lecturing Microsoft Teems	Exams	Kieso, et al., 2018
-	7.5	Exam 2	Synchronous lecturing Microsoft Teems	Quizzes	Kieso, et al., 2018
-	7.5		Microsoft Teems	Quizzes Homeworks	2018
-		Special topics in		Quizzes Homeworks Exams	2018 Kieso, et al.,
-	7.5	Special topics in accounting- LCNRV	Microsoft Teems Aynchronous lecturing	Quizzes Homeworks Exams Quizzes	2018
-		Special topics in accounting- LCNRV V.S. LCM	Microsoft Teems Aynchronous lecturing E-learning	Quizzes Homeworks Exams	2018 Kieso, et al., 2018
-		Special topics in accounting- LCNRV V.S. LCM Special topics in	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing	Quizzes Homeworks Exams Quizzes	2018 Kieso, et al., 2018 CMA, IFRS
	8.1	Special topics in accounting- LCNRV V.S. LCM Special topics in accounting- The	Microsoft Teems Aynchronous lecturing E-learning	Quizzes Homeworks Exams Quizzes Homeworks	2018 Kieso, et al., 2018
		Special topics in accounting- LCNRV V.S. LCM Special topics in accounting- The Restated EPS in	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing	Quizzes Homeworks Exams Quizzes Homeworks Exams	2018 Kieso, et al., 2018 CMA, IFRS
	8.1	Special topics in accounting- LCNRV V.S. LCM Special topics in accounting- The Restated EPS in case of SCRIP	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing	Quizzes Homeworks Exams Quizzes Homeworks Exams Quizzes	2018 Kieso, et al., 2018 CMA, IFRS
	8.1	Special topics in accounting- LCNRV V.S. LCM Special topics in accounting- The Restated EPS in case of SCRIP issue- Comparability	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing E-learning	Quizzes Homeworks Exams Quizzes Homeworks Exams Quizzes Homeworks	2018 Kieso, et al., 2018 CMA, IFRS Diploma
-	8.1	Special topics in accounting- LCNRV V.S. LCM Special topics in accounting- The Restated EPS in case of SCRIP	Microsoft Teems Aynchronous lecturing E-learning Aynchronous lecturing	Quizzes Homeworks Exams Quizzes Homeworks Exams Quizzes	2018 Kieso, et al., 2018 CMA, IFRS

	case of SCRIP issue- Comparability			
8.4	Review	Synchronous lecturing Microsoft Teems	Exams Quizzes	
			Homeworks	

- Teaching methods include: Synchronous lecturing/meeting; Asynchronous lecturing/meeting
- Evaluation methods include: Homework, Quiz, Exam, pre-lab quiz...etc

23 Evaluation Methods:

Opportunities to demonstrate achievement of the ILOs are provided through the following assessment methods and requirements:

Evaluation Activity	Mark	Topic (s)	Period (Week)	Platform
midterm	30%	Ch. 1, 2, 3 and 4	Week 6	https://lmsyste m.ju.edu.jo/
Case studies, Hw assignment				https://lmsyste
& Participation	30%	All chapters	All weeks	m.ju.edu.jo/
Final exam	40%	All Chapters	Week 8	https://Imsyste m.ju.edu.jo/

24 Course Requirements (e.g: students should have a computer, internet connection, webcam, account on a specific software/platform...etc):

computer, internet connection, webcam, account on a specific software/platform

25 Course Policies:

A- Attendance policies: As mentioned in the university regulations

B- Absences from exams and submitting assignments on time: As mentioned in the university regulations

C- Health and safety procedures: As mentioned in the university regulations

D- Honesty policy regarding cheating, plagiarism, misbehavior: As mentioned in the university regulations

E- Grading policy: As mentioned in the university regulations

F- Available university services that support achievement in the course: As mentioned in the university regulations

26 References:

1.	Tex	xtbook(s)
	-	Schroeder, R. G., Clark, M. W., and Cathey, J. M., Financial Accounting Theory and Analysis,
		eleventh edition, John Wiley, 2014.
	-	Weygandt, J. J., Kimmel P. D., and Kieso, D. E., Financial Accounting, IFRS 3rd edition, John Wiley &
		Sons, Inc., 2016.

27 Additional information:

Name of Course Coordinator: Prof. Mahmoud Al-khalaileh ----Signature: ----- Date: 10/10/2022

Head of Department: Dr. Hala Zaidan----- Signature: -----

Head of Curriculum Committee/Faculty: ------ Signature: -----

Dean: Prof. Fayez Haddad Signature: -----